

## Vehicle Personal Property (Car) Tax

Every person or business owning a motor vehicle located in the City of Falls Church is required to file a Vehicle Verification Form, **if there have been no changes to the vehicle's status, the form doesn't need to be returned.** Vehicle owners, who move into the City after January 1, must file a return (register their vehicle) **within 60 days** of the move or transfer. Vehicles are assessed at fair market value. We use the NADA Eastern Region Used Car-Pricing Guide and the "Trade-In" value in most cases. Owners will be taxed only for the portion of the year that the vehicle is located in the City. **You can register your vehicle via fax by copying your temporary or permanent DMV registration card and faxing it along with our FCC Vehicle Registration Form to (703) 248-5212. Include your SSN or FED ID and your daytime phone number. The Treasurer's Office will bill you for the City decal, and when paid, they will mail a permanent decal to you.**

For information contact:

- **Office of the Commissioner of the Revenue**  
300 Park Avenue, Suite #104E  
Falls Church, Virginia 22046-3301  
**Phone: (703) 248-5018 Fax: (703) 248-5212**  
Office hours: 8:00 am– 5:00 pm (M-F)

**Falls Church City DMV Select Office**  
Office hours: 8:30 am – 4:30 pm (M-F)

## Worker's Compensation

Any employer who has three or more regular employees is required to furnish worker's compensation insurance coverage at no cost to the employees. The insurance may be purchased through a private insurance company or the employer can apply to be self-insured.

For information contact:

- **Virginia Workers Compensation Commission**  
1000 DMV Drive  
Richmond, Virginia 23220-2036  
1- (804) 367-8600 Office hours: 8:15 – 5:00 (M-F)  
1- (877) 664-2566 toll free in VA only.  
**www.vwc.state.va.us**

## Alcoholic Beverage License

The Alcoholic Beverage Commission has a monopoly over the importation and sale of alcoholic beverages other than beer and wine. They issue licenses for the manufacture of liquors, the wholesaling of beer and wine, the sale of beer and wine and the sale at retail of spirits by the drink.

For information contact:

- **VA Department of Alcoholic Beverage Control**  
Alexandria Regional Office (703) 313-4432  
6308 Grovedale Dr  
Alexandria, Virginia 22310-2551  
(804) 213-4400; office hours: 8:15 – 5:00 (M-F)  
**www.abc.virginia.gov**

## Falls Church City Meals Tax

**The Falls Church City Meals Tax of 4% is due on the 20<sup>th</sup> day of the month** (for the previous month's receipts). Penalty and interest may apply depending on the payment date. Call Denise Vukmirovich from the Commissioner of the Revenue's Office (703) 248-5018 for more information about the tax and to receive the monthly Meals Tax forms and return envelopes.

**Contractors - Register with:**

- **VA State Board for Contractors**  
1- (804) 367-8511; office hours: 8:30 – 4:30 (M-F)  
**www.dpor.virginia.gov/dporweb/con\_main.cfm**

## Consumer Affairs

Local: Fairfax County (703) 222-8435; 8:30 – 4:30 (M-F)

State: Richmond (804) 786-2373; 8:30 – 4:30 (M-F)

**www.vdacs.virginia.gov**

Better Business Bureau of Washington DC (202) 393-8000

**www.dc.bbb.org**

## Additional Information

More details about starting a business is available from:

- **Falls Church City Economic Development Office**  
**Rick Goff**, Director - Phone: (703) 248-5490  
**Becky Witsman**, Business Dev. Manager (703) 248-5224  
300 Park Avenue, 3<sup>rd</sup> floor, East Wing  
Falls Church, Virginia 22046-3301  
Phone: (703) 248-5491 Fax: (703) 248-5103  
1- (888) 711-7595; office hours: 8:00 – 5:00 (M-F)  
**\*\*Inquire about the EDA's Technology Zone Business License Tax Abatement Program\*\*.**  
E-mail: **econdev@fallschurchva.gov**

- **Greater Falls Church Chamber of Commerce**  
417 W Broad St., Suite #205  
PO Box 491  
Falls Church, Virginia 22040-0491  
(703) 532-1050  
**www.fallschurchchamber.org**

(Be sure to maintain good business records. If you need help in setting up a record system, many Northern Virginia public and private schools and colleges offer accounting/bookkeeping courses.)

## Thomas Clinton

Commissioner of the Revenue  
Director, Falls Church City DMV Select Office  
Phone: (703) 248-5065 (TTY 711)  
Fax: (703) 248-5212  
Email: **tclinton@fallschurchva.gov**  
300 Park Avenue, Suite #104E  
Falls Church, VA 22046-3301

The City of Falls Church does not discriminate on the basis of disability in its employment practices or in the admission to, access to, or operation of its services, programs, or activities. Letha Flippin, 300 Park Avenue, Falls Church, Virginia, has been designated to coordinate compliance with the ADA non-discrimination requirements. The City of Falls Church complies with the Americans with Disabilities Act. This document will be made available in an alternate format upon request. Call (703) 248-5001, Virginia Relay Center, 1-800-828-1120.

# TAX AND LICENSE REQUIREMENTS

## A GUIDE FOR OPENING A NEW BUSINESS IN THE CITY OF FALLS CHURCH



**We sincerely thank you for doing  
business in the City of Falls Church!**

## Thomas Clinton

Commissioner of the Revenue  
Director, Falls Church City DMV Select Office

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Falls Church City DMV Select Office  
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300 Park Avenue, Suite #104E  
Falls Church, VA 22046-3301

## Registering a Gen. Partnership / Trade Name

General partnerships and trade names must be registered with the **Arlington County Clerk of the Circuit Court**. A nominal fee of \$10 is required. If a form is requested by mail, please include a self-addressed envelope.

For information contact:

- **Clerk of the Circuit Court, David A. Bell**  
Arlington County Circuit Court (Metro - Orange Line)  
1425 N. Courthouse Rd., Suite #6200  
Arlington, Virginia 22201-2685  
(703) 228-7010; office hours: 8:00 – 4:00 (M-F)  
[www.arlingtonva.us](http://www.arlingtonva.us)

## Registering a Corp. or Limited Partnership

All corporations and limited partnerships conducting business in the state of Virginia must register with the State Corporation Commission.

To register or to incorporate a business contact:

- **The Virginia State Corporation Commission**  
PO Box 1197  
Richmond, Virginia 23218  
1- (804) 371-9733  
1- (800) 552-7945; office hours: 8:15 – 5:00 (M-F)  
[www.scc.virginia.gov](http://www.scc.virginia.gov)

## Applying for a Certificate of Occupancy

A request for an application for a Certificate of Occupancy must be filed with **Falls Church's Department of Environmental Services Department**. The Zoning Administrator checks the proposed use and parking requirements for conformance with zoning ordinances. If it is in compliance, the Inspection Division makes arrangements for on-site inspections by the appropriate City agencies including the **Arlington County Fire Marshall** (703) 228-3362. The filing fee varies with the type of use. If you want to work out of your home, you will also need to get a **Home Occupancy Permit**.

For an application contact:

- **Department of Environmental Services**  
300 Park Avenue, Suite #300W  
Falls Church, Virginia 22046-3301  
(703) 248-5080; office hours: 8:30 – 5:00 (M-F)

## Business License Tax

The Commissioner of the Revenue assesses businesses operating in the City of Falls Church. Most City business license taxes are levied on the basis of gross receipts. An application and license tax must be submitted and paid by March 1st of each year. A business license must be obtained within 30 days from the day the business begins operating in the City.

For information contact:

- **Office of the Commissioner of the Revenue**  
300 Park Avenue, Suite #104E  
Falls Church, Virginia 22046-3301  
Phone: (703) 248-5019; Fax: (703) 248-5212  
Office hours: 8:00 – 5:00 (M - F)

## Federal Employer Identification Number

Every employer is required to have a federal employer identification number. To apply for a number, file Federal Form SS-4, available from any Internal Revenue Service Office.

**Local office:** 5205 Leesburg Pike, Baileys Crossroads, VA 22041. Monday-Friday 8:30 – 4:30 Phone: (703) 756-6663

For information contact:

- **Internal Revenue Service**  
Ask for the employment section, EIN topic #755  
For general tax assistance 1- (800) 829-1040  
Current year refund & tax information 1- (800) 829-4477  
For tax forms and publications 1- (800) 829-3676  
Forms can be downloaded from: [www.irs.gov](http://www.irs.gov)

## Federal Taxes

Contact the IRS at the telephone number or the website address listed above for a business tax kit. The IRS requires a vast array of reporting requirements. Specific information pertaining to your type of business can be obtained by calling or logging on to the IRS's website. (Forms downloaded from [www.irs.gov](http://www.irs.gov).)

## Employee Taxes

Employers are required to withhold Social Security (FICA) taxes from the wages of employees. Employers are liable for the taxes whether or not they have been collected. Income taxes must be withheld at the request of the employee. The taxes should be filed quarterly on Federal Form 941 and deposited in any authorized bank with coupon 8109 either monthly or quarterly. Forms can be downloaded from [www.irs.gov](http://www.irs.gov).

## Unemployment Tax

This tax, also known as FUTA, is assessed on the employer only. An annual tax return, Form 940, must be made to any authorized bank, using coupon 8109. Forms at [www.irs.gov](http://www.irs.gov).

## Individual, Partnership & Corporate Income Taxes

Individual (for a sole proprietor, Schedule C), partnership and corporate income taxes must be filed on an annual basis with the IRS. Forms can be downloaded from [www.irs.gov](http://www.irs.gov).

## Virginia State Taxes

### Individual Income Tax

The state income tax is based on the federal income tax return. The Commissioner of the Revenue provides assistance to the City of Falls Church taxpayers in filing individual state income tax returns often getting taxpayers a refund in 2-3 days if there are no complications.

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300 Park Avenue, Suite #104E  
Falls Church, Virginia 22046-3301  
(703) 248-5065; office hours: 8:00 – 5:00 (M-F)

## Partnership and Corporate Income Tax and Employee's Income Tax Withholding

For information contact:

- **Virginia Department of Taxation**  
For **refunds**: PO Box 1496, Richmond, VA 23218-1498  
For **tax dues**: PO Box 760, Richmond, VA 23218-0760  
1-(804) 440-2541 (24 hour v/m for ordering VA Tax forms)  
[www.tax.virginia.gov](http://www.tax.virginia.gov)

## Retail Sales Tax

Every individual, partnership, corporation, etc. engaging in business as a retail dealer in Virginia, must register their business with the VA Department of Taxation. Dealers must also collect the VA state retail sales tax. Reports must be filed and the tax paid monthly or quarterly depending upon the volume of business.

For information contact:

- **Virginia Department of Taxation** (see above)  
1- (804) 367-8037  
[www.tax.virginia.gov](http://www.tax.virginia.gov)

## Virginia Unemployment Tax

Virginia, in addition to the federal government, levies a tax on employee's wages. The tax is paid by the employer and is placed into a state fund for unemployment benefits.

For information contact:

- **Virginia Employment Commission**  
5520 Cherokee Avenue  
Alexandria, Virginia 22312-2319  
(703) 813-1300; office hours: 8:30 – 4:30 (M-F)  
[www.vec.virginia.gov](http://www.vec.virginia.gov)

## Business Tangible Personal Property Tax

The City of Falls Church levies a tax on Tangible Personal Property used in a trade or business (including furniture, fixtures, machinery and tools, computers and printers) located in the City as of January 1 of each year. **Businesses must itemize their business equipment, giving the date of acquisition and the original purchase price, on a separate document and attach it to the return. A return without an itemized list is considered to be an incomplete return.** A Tangible Personal Property Return must be filed by May 1 to avoid **late filing penalties**; payment is due by October 5 to avoid **late payment penalties** assessed by the Treasurer's Office. Business Tangible Personal Property Taxes are not prorated. You should only pay one jurisdiction for your Business Tangible Personal Property in a given year, even if you move during the year.

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Fax: (703) 248-5212  
Office hours: 8:00 am – 5:00 pm (M-F)  
E-mail: [commissioner@fallschurchva.gov](mailto:commissioner@fallschurchva.gov)